

HOUSE BILL NO. HB0252

Lodging tax.

Sponsored by: Representative(s) Bucholz, Illoway and Ross and Senator(s) Meier

A BILL

for

1 AN ACT relating to taxation and revenue; providing for a
2 lodging tax as specified; conforming related provisions;
3 and providing for an effective date.

4

5 *Be It Enacted by the Legislature of the State of Wyoming:*

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7 **Section 1.** W.S. 39-15-103(a) by creating a new
8 paragraph (ii), 39-15-104 by creating a new subsection (g)
9 and 39-15-111(b) (intro) and by creating a new subsection
10 (p) are amended to read:

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12 **39-15-103. Imposition.**

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14 (a) Taxable event. The following shall apply:

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1 (ii) There is imposed a statewide excise tax
2 upon the sales price paid for lodging services as defined
3 by W.S. 39-15-101(a)(i).

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5 **39-15-104. Taxation rate.**

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7 (g) The tax rate imposed on lodging services as
8 provided by W.S. 39-15-103(a)(ii) shall be two percent
9 (2%), less the rate of any tax imposed by a city, town or
10 county government upon lodging services under W.S.
11 39-15-204(a)(ii) in that particular city, town or county.
12 If the rate imposed under W.S. 39-15-204(a)(ii) is two
13 percent (2%) or more, the rate under this subsection shall
14 be zero.

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16 **39-15-111. Distribution.**

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18 (b) Except as provided by subsection (p) of this
19 section, revenues earned under W.S. 39-15-104 during each
20 fiscal year shall be recognized as revenue during that
21 fiscal year for accounting purposes. Revenue collected by
22 the department under W.S. 39-15-104 shall be transferred to
23 the state treasurer who shall:

1 (p) Revenues earned under W.S. 39-15-104(g) shall be
2 transferred to the state treasurer who shall deposit the
3 money into an account within the special revenue fund for
4 expenditure by the Wyoming business council on the
5 promotion of travel and tourism within the state.

6

7 **Section 2.** This act is effective July 1, 2003.

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9

(END)